

Forty-ninth Legislature  
First Regular Session

COMMITTEE ON WAYS AND MEANS

HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2583

(Reference to printed bill)

1 Strike everything after the enacting clause and insert:

2 "Section 1. Section 42-16214, Arizona Revised Statutes, is amended to  
3 read:

4 **42-16214. Refund or credit of excess payments**

5 A. If judgment is awarded to a taxpayer who paid the taxes to the  
6 county treasurer:

7 1. The county treasurer of the county in which the property is located  
8 shall pay the judgment out of monies collected from property taxes during the  
9 next fiscal year, unless there are sufficient amounts available in funds  
10 budgeted for that purpose by the county to allow an immediate refund, or, if  
11 both parties agree, the amount of the judgment may be credited toward any  
12 taxes that may be remaining due on the property that is the subject of the  
13 appeal, subject in either case to the approval of the board of supervisors.

14 2. The amount of the judgment shall be subtracted from the amounts due  
15 to taxing jurisdictions in the next fiscal year in proportion to the amount  
16 each received from the appellant's overpayment of taxes. The affected taxing  
17 jurisdictions shall include in their budgets for the next fiscal year the  
18 proportional amount of the judgment for which each is liable. Any increase  
19 in the budget because of the portion of the judgment being included is not  
20 subject to any budget limitation that may be prescribed by law.

21 3. Interest ~~at the legal rate~~ on the overpayment or underpayment is  
22 payable from the date of overpayment or underpayment. For the purpose of  
23 computing interest under the judgment, if the tax was paid in installments, a  
24 pro rata share of the total overpayment or underpayment is considered to be  
25 attributable to each installment.

26 4. ANY PROPORTIONAL REPAYMENT OF AT LEAST FIVE HUNDRED THOUSAND  
27 DOLLARS THAT IS DUE OR PAYABLE PRIOR TO JUNE 30, 2009 MAY BE PAID TO THE  
28 COUNTY OVER A PERIOD NOT TO EXCEED TEN YEARS. ANY INCREASE IN THE BUDGET

1           BECAUSE OF THE PORTION OF THE JUDGMENT BEING INCLUDED IS NOT SUBJECT TO ANY  
2           BUDGET LIMITATION THAT MAY BE PRESCRIBED BY LAW.

3           B. A judgment in favor of an appellant who paid the taxes to the  
4           department shall be paid from the state general fund.

5           Sec. 2. Emergency

6           This act is an emergency measure that is necessary to preserve the  
7           public peace, health or safety and is operative immediately as provided by  
8           law."

9           Amend title to conform

and, as so amended, it do pass

RICHARD A. MURPHY  
Chairman

2583-se-wm  
3/2/09  
H:jjb